



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Principal Office: 303 MANSION STREET
MAUSTON, WI 53948

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY**Utility Address:** 303 MANSION STREET
MAUSTON, WI 53948**When was utility organized?** 1/1/1897**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: RENEE HAZELTON**Title:** DEPUTY CLERK**Office Address:**303 MANSION STREET
MAUSTON, WI 53948**Telephone:** (608) 847 - 6676**Fax Number:** (608) 847 - 5023**E-mail Address:** mausgov@mwt.net

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net

President, chairman, or head of utility commission/board or committee:

Name: RICHARD NOE**Title:** CHAIRMAN**Office Address:**303 MANSION STREET
MAUSTON, WI 53948**Telephone:** (608) 847 - 6676**Fax Number:** (608) 847 - 5023**E-mail Address:** mausgov@mwt.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN E VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 1/27/2005**Period covered by most recent audit:** DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: ROBERT A. NELSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
303 MANSION STREET
MAUSTON, WI 53948**Telephone:** (608) 847 - 6676**Fax Number:** (608) 847 - 5023**E-mail Address:** mausgov@mwt.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR FLOYD BABCOCK

MR DAVID MAUER

MR RICHARD NOE, CHAIRMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	686,972	690,085	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	329,045	295,165	2
Depreciation Expense (403)	96,200	93,683	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	22,765	22,529	5
Total Operating Expenses	448,010	411,377	
Net Operating Income	238,962	278,708	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	238,962	278,708	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	20,593	17,119	10
Miscellaneous Nonoperating Income (421)	200	950	11
Total Other Income	20,793	18,069	
Total Income	259,755	296,777	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(17,875)	0	12
Other Income Deductions (426)	41,759	41,730	13
Total Miscellaneous Income Deductions	23,884	41,730	
Income Before Interest Charges	235,871	255,047	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	73,200	78,246	14
Amortization of Debt Discount and Expense (428)	4,532	5,752	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,240	18,818	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	79,972	102,816	
Net Income	155,899	152,231	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,000,618	990,811	20
Balance Transferred from Income (433)	155,899	152,231	21
Miscellaneous Credits to Surplus (434)	0	2,857,576	22
Miscellaneous Debits to Surplus--Debit (435)	357,498	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,799,019	4,000,618	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	686,972		686,972	1
Total (Acct. 400):	686,972	0	686,972	
Operation and Maintenance Expense (401-402):				
Derived	329,045		329,045	2
Total (Acct. 401-402):	329,045	0	329,045	
Depreciation Expense (403):				
Derived	96,200		96,200	3
Total (Acct. 403):	96,200	0	96,200	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	22,765		22,765	5
Total (Acct. 408):	22,765	0	22,765	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	238,962	0	238,962	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	20,593	0	20,593 11
Total (Acct. 419):	20,593	0	20,593
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		200	200 12
NONE	0	0	0 13
Total (Acct. 421):	0	200	200
TOTAL OTHER INCOME:	20,593	200	20,793

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(17,875)		(17,875) 14
NONE	0	0	0 15
Total (Acct. 425):	(17,875)	0	(17,875)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		41,759	41,759 16
NONE	0	0	0 17
Total (Acct. 426):	0	41,759	41,759
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(17,875)	41,759	23,884

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	73,200		73,200 18
Total (Acct. 427):	73,200	0	73,200

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT DISCOUNT	4,532		4,532 19
Total (Acct. 428):	4,532	0	4,532

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 20
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	2,240		2,240 21
Total (Acct. 430):	2,240	0	2,240

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	79,972	0	79,972
NET INCOME:	197,458	(41,559)	155,899
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,183,822	2,816,796	4,000,618 24
Total (Acct. 216):	1,183,822	2,816,796	4,000,618
Balance Transferred from Income (433):			
Derived	197,458	(41,559)	155,899 25
Total (Acct. 433):	197,458	(41,559)	155,899
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT CLOSING OF ACCOUNT 271	0	357,498	357,498 27
Total (Acct. 435)--Debit:	0	357,498	357,498
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,381,280	2,417,739	3,799,019

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	686,972	0	0	0	686,972	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	686,972	0	0	0	686,972	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	112,671		112,671	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	112,671	0	112,671	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.7	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,214,625	7,028,374	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,120,943	992,994	2
Net Utility Plant	6,093,682	6,035,380	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	601,386	887,802	7
Total Other Property and Investments	601,386	887,802	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	485,778	132,293	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	530,000	530,000	10
Customer Accounts Receivable (142)	58,876	61,614	11
Other Accounts Receivable (143)	2,620	40	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	262,493	274,008	14
Materials and Supplies (150)	26,554	26,197	15
Prepayments (165)	4,832	4,747	16
Other Current and Accrued Assets (170)	6,046	8,590	17
Total Current and Accrued Assets	1,377,199	1,037,489	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	41,760	47,894	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	62,658	20
Total Deferred Debits	41,760	110,552	
Total Assets and Other Debits	8,114,027	8,071,223	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,478,500	1,478,500	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,799,019	4,000,618	23
Total Proprietary Capital	5,277,519	5,479,118	
LONG-TERM DEBT			
Bonds (221)	2,330,000	2,450,000	24
Advances from Municipality (223)	31,000	46,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,361,000	2,496,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,235	66,503	28
Payables to Municipality (233)	88,786	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	34,959	19,935	31
Interest Accrued (237)	5,870	6,192	32
Other Current and Accrued Liabilities (238)	4,035	3,475	33
Total Current and Accrued Liabilities	135,885	96,105	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	339,623	0	36
Total Deferred Credits	339,623	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,114,027	8,071,223	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	7,028,374	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,348,070	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,858,726	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	7,829				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,214,625	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	679,956	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	440,987	0	0	0	13
Total Accumulated Provision	1,120,943	0	0	0	
Net Utility Plant	6,093,682	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	593,766				593,766	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	96,200				96,200	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,255				4,255	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
See footnote	357,498				357,498	12
					0	13
					0	14
					0	15
Total credits	457,953	0	0	0	457,953	16
Debits during year						17
Book cost of plant retired	11,715				11,715	18
Cost of removal	2,550				2,550	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	357,498				357,498	21
					0	22
					0	23
					0	24
Total debits	371,763	0	0	0	371,763	25
Balance end of year (110.1)	679,956	0	0	0	679,956	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	399,228				399,228	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	41,759				41,759	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	41,759	0	0	0	41,759	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	440,987	0	0	0	440,987	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	26,554	26,197	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	26,554	26,197	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 MRB	2,353	428	14,118	1
1996 G.O. DEBT	166	428	331	2
1996 MRB	263	428	2,106	3
2003 MRB	1,750	428	14,000	4
DEFERRED AMORTIZATION	1,601	427	11,205	5
Total			41,760	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,478,500	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,478,500</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND 2003	06/02/2003	12/01/2013	3.00%	2,330,000	1
Total Bonds (Account 221):				2,330,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2003 GENERAL OBLIGATION DEBT	11/18/2003	12/01/2006	1.40%	31,000	1
Total for Account 223				31,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	19,935	1
Accruals:		
Charged water department expense	22,765	2
Charged electric department expense		3
Charged sewer department expense	1,661	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,426	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	8,618	7
PSC Remainder Assessment	784	8
Other (explain):		
NONE		9
Total payments and other debits	9,402	
Balance end of year	34,959	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 MRB'S	0			0	1
2003 MRB'S	6,125	73,200	73,500	5,825	2
Subtotal	6,125	73,200	73,500	5,825	
Advances from Municipality (223)					
GENERAL OBLIGATION	0	1,601	1,601	0	3
2003 GENERAL OBLIGATION NOTES	67	639	661	45	4
Subtotal	67	2,240	2,262	45	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,192	75,440	75,762	5,870	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
UNSPENT BOND PROCEEDS	437,746	3
DEPRECIATION FUND	62,797	4
DEBT REDEMPTION FUND	11,108	5
RESERVE FUND	89,735	6
Total (Acct. 125):	601,386	
Notes Receivable (141):		
ADVANCE TO TID	530,000	7
Total (Acct. 141):	530,000	
Customer Accounts Receivable (142):		
Water	58,876	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	58,876	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER ACCOUNTS RECEIVABLE FOR MISCELLANEOUS SERVICES	2,620	14
Total (Acct. 143):	2,620	
Receivables from Municipality (145):		
DUE FROM SEWER - 2004 METER ALLOCATION	10,856	15
DUE FROM GENERAL - HYDRANT RENTAL	212,979	16
DECEMBER COLLECTION OF UTILITY A/R	38,658	17
Total (Acct. 145):	262,493	
Prepayments (165):		
PREPAID INSURANCE	4,832	18
Total (Acct. 165):	4,832	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FOR PROJECT COSTS PAID	88,786	21
Total (Acct. 233):	88,786	
Other Deferred Credits (253):		
Regulatory Liability	339,623	22
NONE		23
Total (Acct. 253):	339,623	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,258,959	0	0	0	4,258,959	1
Materials and Supplies	26,375	0	0	0	26,375	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	636,861	0	0	0	636,861	4
Customer Advances for Construction					0	5
Regulatory Liability	169,811	0	0	0	169,811	6
NONE					0	7
Average Net Rate Base	3,478,662	0	0	0	3,478,662	
Net Operating Income	238,962	0	0	0	238,962	8
Net Operating Income as a percent of						
Average Net Rate Base	6.87%	N/A	N/A	N/A	6.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	357,498	0	0	0	357,498	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	17,875				17,875	4
Other (specify): NONE					0	5
Balance End of Year	339,623	0	0	0	339,623	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.

Other Credits: To correct closing of account 271.

Other Debits: Compliance with September 2004 Commission Order in 05-US-105.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Signature Page (Page ii)

General footnotes

Vig & Associates LLC

To the Mayor and Members of the Council
of the City of Mauston
Mauston, Wisconsin 53948

We have compiled the balance sheets of the City of Mauston Municipal Water Utility as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 25, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	670,929	673,662	1
Total Sales of Water	670,929	673,662	
Other Operating Revenues			
Forfeited Discounts (470)	1,108	1,137	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	7,500	9,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,435	6,286	6
Total Other Operating Revenues	16,043	16,423	
Total Operating Revenues	686,972	690,085	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	3,451	10,544	7
Pumping Expenses (620-625)	27,124	29,788	8
Water Treatment Expenses (630-635)	35,411	32,480	9
Transmission and Distribution Expenses (640-655)	91,694	68,165	10
Customer Accounts Expenses (901-904)	38,117	36,216	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	133,248	117,972	13
Total Operation and Maintenance Expenses	329,045	295,165	
Other Operating Expenses			
Depreciation Expense (403)	96,200	93,683	14
Amortization Expense (404-407)		0	15
Taxes (408)	22,765	22,529	16
Total Other Operating Expenses	118,965	116,212	
Total Operating Expenses	448,010	411,377	
NET OPERATING INCOME	238,962	278,708	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	7	369	5,485	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	369	5,485	
Metered Sales to General Customers (461)				
Residential	1,224	53,726	225,237	4
Commercial	215	70,970	145,694	5
Industrial	24	9,950	19,480	6
Total Metered Sales to General Customers (461)	1,463	134,646	390,411	
Private Fire Protection Service (462)	24		23,250	7
Public Fire Protection Service (463)	1		212,979	8
Other Sales to Public Authorities (464)	35	19,386	38,804	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,530	154,401	670,929	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	212,979	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	212,979	
Forfeited Discounts (470):		
Customer late payment charges	1,108	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,108	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER SITE	7,500	8
Total Rents from Water Property (472)	7,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,940	10
Other (specify):		
METER INSTALLATION CHARGES AND RECONNECTIONS	2,495	11
Total Other Water Revenues (474)	7,435	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	3,451	10,544	4
Total Source of Supply Expenses	3,451	10,544	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	27,124	25,688	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		4,100	9
Total Pumping Expenses	27,124	29,788	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	33,670	31,388	11
Operation Supplies and Expenses (632)	1,741	1,092	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	35,411	32,480	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	20,790	20,546	14
Operation Supplies and Expenses (641)	1,680	542	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	31,795	8,581	17
Maintenance of Services (652)	7,555	7,203	18
Maintenance of Meters (653)	23,602	24,064	19
Maintenance of Hydrants (654)	2,941	4,863	20
Maintenance of Other Plant (655)	3,331	2,366	21
Total Transmission and Distribution Expenses	91,694	68,165	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	10,073	9,779	22
Accounting and Collecting Labor (902)	25,800	23,666	23
Supplies and Expenses (903)	2,244	2,771	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	38,117	36,216	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,795	15,649	27
Office Supplies and Expenses (921)	8,182	6,041	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	16,007	21,190	30
Property Insurance (924)	7,942	8,454	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	73,040	56,843	33
Regulatory Commission Expenses (928)	510	510	34
Miscellaneous General Expenses (930)		804	35
Transportation Expenses (933)	5,478	6,010	36
Maintenance of General Plant (935)	3,294	2,471	37
Total Administrative and General Expenses	133,248	117,972	
Total Operation and Maintenance Expenses	329,045	295,165	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		15,024	15,191	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,661	1,663	2
Net property tax equivalent		13,363	13,528	
Social Security		8,618	8,230	3
PSC Remainder Assessment		784	771	4
Other (specify): NONE			0	5
Total tax expense		22,765	22,529	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202370				3
County tax rate	mills		6.232290				4
Local tax rate	mills		8.609080				5
School tax rate	mills		12.181110				6
Voc. school tax rate	mills		2.199760				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.424610				10
Less: state credit	mills		1.408210				11
Net tax rate	mills		28.016400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.609080				14
Combined School Tax Rate	mills		14.380870				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.989950				17
Total Tax Rate	mills		29.424610				18
Ratio of Local and School Tax to Total	dec.		0.781317				19
Total tax net of state credit	mills		28.016400				20
Net Local and School Tax Rate	mills		21.889691				21
Utility Plant, Jan. 1	\$	7,028,374	7,028,374				22
Materials & Supplies	\$	26,197	26,197				23
Subtotal	\$	7,054,571	7,054,571				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,054,571	7,054,571				26
Assessment Ratio	dec.		0.986947				27
Assessed Value	\$	6,962,488	6,962,488				28
Net Local & School Rate	mills		21.889691				29
Tax Equiv. Computed for Current Year	\$	152,407	152,407				30
Tax Equivalent per 1994 PSC Report	\$	80,715					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,024					32
Tax equiv. for current year (see note 6)	\$	15,024					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	201,738	108,312	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	201,738	108,312	
PUMPING PLANT			
Land and Land Rights (320)	6,941		12
Structures and Improvements (321)	163,612		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	159,283		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	329,836	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,265		23
Total Water Treatment Plant	7,265	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			310,050	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	310,050	
PUMPING PLANT				
Land and Land Rights (320)			6,941	12
Structures and Improvements (321)			163,612	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			159,283	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	329,836	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,265	23
Total Water Treatment Plant	0	0	7,265	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	851,311		26
Transmission and Distribution Mains (343)	1,730,227	71,699	27
Fire Mains (344)	0		28
Services (345)	363,075	1,570	29
Meters (346)	152,816	1,931	30
Hydrants (348)	315,332	4,938	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,412,821	80,138	
GENERAL PLANT			
Land and Land Rights (389)	255		33
Structures and Improvements (390)	16,809		34
Office Furniture and Equipment (391)	6,325		35
Computer Equipment (391.1)	13,681		36
Transportation Equipment (392)	36,188		37
Stores Equipment (393)	144,930	1,487	38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	218,188	1,487	
Total utility plant in service directly assignable	4,169,848	189,937	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,169,848	189,937	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			60	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			851,311	26
Transmission and Distribution Mains (343)	10,215		1,791,711	27
Fire Mains (344)			0	28
Services (345)			364,645	29
Meters (346)			154,747	30
Hydrants (348)	1,500		318,770	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	11,715	0	3,481,244	
GENERAL PLANT				
Land and Land Rights (389)			255	33
Structures and Improvements (390)			16,809	34
Office Furniture and Equipment (391)			6,325	35
Computer Equipment (391.1)			13,681	36
Transportation Equipment (392)			36,188	37
Stores Equipment (393)			146,417	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	219,675	
Total utility plant in service directly assignable	11,715	0	4,348,070	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	11,715	0	4,348,070	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,541,930		27
Fire Mains (344)	0		28
Services (345)	244,979	200	29
Meters (346)	950		30
Hydrants (348)	70,667		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,858,526	200	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,858,526	200	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,858,526	200	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,541,930 27
Fire Mains (344)			0 28
Services (345)			245,179 29
Meters (346)			950 30
Hydrants (348)			70,667 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,858,726
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,858,726
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,858,726

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,858	14,858	1
February			14,216	14,216	2
March			14,707	14,707	3
April			15,249	15,249	4
May			14,677	14,677	5
June			14,981	14,981	6
July			17,022	17,022	7
August			17,106	17,106	8
September			15,349	15,349	9
October			15,997	15,997	10
November			13,316	13,316	11
December			14,144	14,144	12
Total annual pumpage	0	0	181,622	181,622	
Less: Water sold				154,401	13
Volume pumped but not sold				27,221	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				3,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				19	18
Total volume not sold but accounted for				3,019	19
Volume pumped but unaccounted for				24,202	20
Percent of water lost				13%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,016	24
Date of maximum: 6/25/2004					25
Cause of maximum:					26
Broken water main					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				60	27
Date of minimum: 5/31/2004					28
Total KWH used for pumping for the year				246,160	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1965	3	350	18	470,000	Yes	1
1985	4	350	18	470,000	Yes	2
1991	5	350	1	806,400	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	5	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE NW	BRYAN JOHNSON	FAIRBANKS MORSE	5
Year Installed	1965	1983	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	900	560	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	US ELECTRICAL	9
Year Installed	1965	1983	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	HILLTOP	MILE BLUFF	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	2000	1978	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	158	190	10
			11
Total capacity in gallons (actual)	400,000	500,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	75	0	0	0	75
M	D	2.000	0	0	0	0	0
M	D	4.000	2,042	0	0	0	2,042
P	D	4.000	0	0	0	0	0
A	D	6.000	12,196	0	0	0	12,196
M	D	6.000	45,234	1,056	697	0	45,593
P	D	6.000	5,443	0	0	0	5,443
M	D	8.000	10,708	90	0	0	10,798
P	D	8.000	3,977	0	0	0	3,977
P	D	10.000	18,916	0	0	0	18,916
M	D	12.000	13,757	0	0	0	13,757
P	D	12.000	30,202	0	0	0	30,202
Total Within Municipality			142,550	1,146	697	0	142,999
Total Utility			142,550	1,146	697	0	142,999

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	948	0	0	0	948		1
P	1.000	1	0	0	0	1		2
M	1.000	401	2	0	0	403	72	3
M	1.500	29	0	0	0	29		4
P	2.000	1	0	0	0	1		5
M	2.000	73	1	0	0	74	16	6
M	3.000	1	0	0	0	1		7
M	4.000	11	0	0	0	11	1	8
P	4.000	2	0	0	0	2		9
M	6.000	4	1	0	0	5		10
M	8.000	11	0	0	0	11		11
M	10.000	4	0	0	0	4		12
Total Utility		1,486	4	0	0	1,490	89	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,398	0	0	0	1,398	48	1
0.750	38	0	0	0	38	0	2
1.000	44	2	0	0	46	2	3
1.250	0	0	0	0	0	0	4
1.500	34	2	0	0	36	2	5
2.000	41	1	0	0	42	1	6
3.000	10	0	0	0	10	5	7
4.000	8	0	0	0	8	4	8
8.000	2	0	0	0	2	2	9
Total:	1,575	5	0	0	1,580	64	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,212	124	7	9	0	46	1,398	1
0.750	8	18	7	3	0	2	38	2
1.000	2	31	4	5	0	4	46	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	4	1	0	11	36	5
2.000	0	22	3	9	0	8	42	6
3.000	0	3	0	5	0	2	10	7
4.000	0	2	0	3	0	3	8	8
8.000	0	0	0	2	0	0	2	9
Total:	1,222	220	25	37	0	76	1,580	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	298	2	2		298	2
Total Fire Hydrants	298	2	2	0	298	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	298
Number of distribution system valves end of year:	587
Number of distribution valves operated during year:	117

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNT #605 - MAINTENANCE OF WATER SOURCE PLANT: DECREASE DUE TO LESS REPAIRS NEEDED TO SOURCE PLANT DURING THE YEAR.

ACCOUNT #651 - MAINTENANCE OF MAINS: INCREASE IN EXPENSE REPRESENTS MORE MAIN BREAKS DURING THE YEAR.

ACCOUNT #926 - EMPLOYEE PENSIONS AND BENEFITS: INCREASE REPRESENTS INCREASED HEALTH INSURANCE COSTS DURING THE YEAR.

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Resolution 94-15

A resolution to adopt the revenue method of calculating the utility tax equivalent for the City of Mauston Water Utility.

Whereas, the City of Mauston has considered the current method of calculating the utility tax equivalent paid to the City by the City of Mauston Water Utility, and

Whereas, the City of Mauston has determined that it is in the best interest of both the City and the Water Utility to adopt the revenue method of calculating the utility tax equivalent.

Now, therefore be it resolved, by the Common Council of the City of Mauston, that the revenue method of calculating the utility tax equivalent is hereby adopted and is to be incorporated with the rate case submitted to the Public Service Commission in 1994.

Introduced and adopted the 20th day of October 1994, by the Common Council of the City of Mauston.

Approved:
David E. Pelton, Mayor

Attest:
Devin Willi, Administrator

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

ADDITIONS TO ACCOUNT 314, WELLS AND SPRINGS REPRESENT THE CAPITALIZATION OF THE COSTS ASSOCIATED WITH THE COMPLETE REHAB OF WELL NUMBER 4. THE COSTS INCLUDED IN THIS CAPITALIZATION WERE INCURRED IN BOTH 2003 AND 2004. THE 2003 COSTS WERE ACCUMULATED IN ACCOUNT 183 IN 2003, UNTIL CAPITALIZATION WAS DETERMINED.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

ADDITIONS TO WATER MAINS WERE FINANCED BY UTILITY FUNDS. THE UTILITY BORROWED FOR THIS AND OTHER PROJECTS DURING 2003, AND CONTINUE TO USE THE PROCEEDS FROM THIS BORROWING TO FUND PLANT ADDITIONS.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ADDITIONS TO SERVICES WERE FINANCED BY CUSTOMER CONTRIBUTIONS AND UTILITY FUNDS

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

PRIMARILY ALL OF THE 5/8" METERS WERE INSTALLED IN 1995 AND AFTER. BEGINNING IN 2005, THE UTILITY PLANS TO DO MORE TESTING OF THESE METERS.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES
